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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO.2081 OF 2006
IN
INCOME TAX APPEAL (LOD) NO.779 OF 2006

The Commissioner of Income Tax ..Appellant.

V/s.

Late Deepchand M. Shah ..Respondent.

Mr.R.Ashokan for appellant.

Mr.S.R.Yadav with Y.R.Dube for respondent.

CORAM : F.I.REBELLO AND
J.P.DEVADHAR, JJ.

DATED : 22ND OCTOBER, 2007.

P.C. :-

There is a delay of 381 days in preferring the appeal. There is affidavit in support of the Motion. The order of the I.T.A.T. dated 4/11/2004 was received by the CIT-19, Mumbai on 13/12/2004. The Chief CIT granted approval on 6/4/2005. The last date of filing the appeal was 11/4/2005. The file was sent to the Ministry of Law on 8/4/2005. The draft appeal memo was received on 11/7/2005. It is set out that the application was made for stamp paper on 12/7/2005 and stamp papers were received on 2/12/2005. Once again the file was sent to another counsel for redrafting on 13/1/2006. The file was received back on 20/2/2006 and the appeal was filed on 27/4/2006. There is no explanation whatsoever for the delay after 2/12/2005. Considering the cause shown, in our opinion, the same would not amount to sufficient cause. Hence Motion is dismissed.

(J.P.DEVADHAR, J.) **(F.I.REBELL0, J.)**